Attorney's Docket No. 4439-4024

IN THE UNITED STATES PATENT AND TRADEM DECEMBER OF THE STATES PATENT AND TRADE

Inventors:

Hidetsugu GOTO and Shigeru NAKANO

Filed:

Herewith

Serial Number:

TBA

For:

GENE PARTICIPATING IN ACETIC ACID TOLERANCE, ACETIC ACID BACTERIA BRED USING THE GENE, AND PROCESS FOR PRODUCING VINEGAR WITH THE USE OF THE ACETIC ACID

BACTERIA

Mail Stop Patent Application Commissioner for Patents PO Box 1450 Alexandria, VA 22313-1450

Statement Under 37 C.F.R. §1.821(f) or §1.825(b)

Dear Sir:

" " " " Audio

I hereby certify that:

- [X] The paper Sequence Listing submitted herewith and computer readable Sequence Listing attached hereto are identical (37 C.F.R. §1.821(f)).
- [] The substitute paper Sequence Listing and substitute computer readable Sequence Listing submitted herewith are identical. No new matter is included (37 C.F.R. §1.825(b)).

Respectfully submitted,

MORGAN & FINNEGAN, L.L.P.

Date: September 19, 2004

By:

Kenneth H. Sonnenfeld / Michael A. Willis

Reg. Nos. 33,285 / 53,913

Correspondence Address:
MORGAN & FINNEGAN, L.L.P.
3 World Financial Center
New York, NY 10281
(212) 415-8700 Telephone
(212) 415-8701 Facsimile
866468 v1